

## 2021 Kansas Statutes

75-1120. **Uniform system of fiscal procedure, accounting and reporting for municipalities.** There is hereby authorized and there shall be a system of fiscal procedure, accounting and reporting for all municipalities of the state of Kansas required by K.S.A. 75-1122, and amendments thereto, to have their accounts examined and audited at least once each year, which system shall be uniform in its application to all officers of the same grade and kind and all accounts of the same kind of municipalities to which it is applicable, and shall be used by such municipalities and their officers and employees when directed by the director of accounts and reports. Any municipality may use or adopt such forms as it shall deem best suited for its particular needs so long as all necessary information is shown on such forms. No copyrighted form or forms, books or records shall be adopted. The system adopted must be obtainable upon the open market.

History: L. 1935, ch. 275, § 10; L. 1941, ch. 352, § 1; L. 1978, ch. 334, § 3; L. 1988, ch. 301, § 21; July 1.